

**Exhibit B**

**Certification of Kent Percy**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**CERTIFICATION OF KENT PERCY**

I, Kent Percy, declare under the penalty of perjury as follows:

1. I am a Partner and Managing Director at AlixPartners, LLP (“AlixPartners”), with offices at 909 Third Avenue, 28th Floor, New York, New York 10022. AlixPartners serves as financial advisor to the above-captioned debtors (the “Debtors”).

2. I have reviewed the *Ninth Monthly Fee Statement of AlixPartners, LLP, Financial Advisor to the Chapter 11 Debtors, for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred for the Period from May 1, 2025 through May 31, 2025* (the “Application”).

3. I have reviewed Rule 2016-2 of the *Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware* (the “Local Rules”) and submit that the Application substantially complies with such Local Rule.

4. To the best of my knowledge, information and belief formed after reasonable inquiry,

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<sup>1</sup> The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. DublinGranville Road, Columbus, OH 43081.

the Application complies with the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, adopted June 11, 2013 (the “U.S. Trustee Guidelines”).

5. AlixPartners’ fees and out-of-pocket expenses are billed in accordance with the billing practices described below, and except as otherwise indicated therein fall within the U.S. Trustee Guidelines. Except to the extent prohibited by the U.S. Trustee Guidelines, the fees and out-of-pocket expenses sought herein have been billed in accordance with practices customarily employed by AlixPartners and accepted by AlixPartners’ clients.

6. With respect to expenses and reimbursable services incurred for which reimbursement is sought, AlixPartners:

1. Does not make a profit;
2. Does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment or capital outlay; and
3. Seeks reimbursement of services purchased from or contracted for with a third-party vendor only in the amount billed to AlixPartners by and paid or to be paid by AlixPartners to the vendor.

I certify, under penalty of perjury, that the foregoing statements made by me are true to the best of my knowledge, information and belief.

Dated: July 25, 2025

/s/ Kent Percy

By: Kent Percy  
Partner & Managing Director